Amendment No.

CHAMBER ACTION

Senate House

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Representative Scionti offered the following:

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Amendment

Remove line(s) 375-397 and insert:

(h)1. A tax is imposed at the rate of 6 4 percent on the charges for the use of coin-operated amusement machines, except the rate shall be 4 percent on the charges for the use of coin-operated amusement machines as described in s. 849.161 and located at any facility owned, operated, or leased by a division, post, or chapter of a veterans service organization granted a federal charter under Title 36, U.S.C. The tax shall be calculated by dividing the gross receipts from such charges for the applicable reporting period by a divisor, determined as provided in this subparagraph, to compute gross taxable sales, and then subtracting gross taxable sales from gross receipts to arrive at the amount of tax due. For the 6-percent tax, for

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HOUSE AMENDMENT Bill No. HB 7159

Amendment No.

counties that do not impose a discretionary sales surtax, the divisor is equal to 1.06 $\frac{1.04}{1.04}$; for counties that impose a 0.5 percent discretionary sales surtax, the divisor is equal to 1.65 1.045; for counties that impose a 1 percent discretionary sales surtax, the divisor is equal to $1.070 \frac{1.050}{1.050}$; and for counties that impose a 2 percent sales surtax, the divisor is equal to $1.080 \, \frac{1.060}{1.060}$. For the 4-percent tax, for counties that do not impose a discretionary sales surtax, the divisor is equal to 1.04; for counties that impose a 0.5-percent discretionary sales surtax, the divisor is equal to 1.045; for counties that impose a 1-percent discretionary sales surtax, the divisor is equal to 1.050; and for counties that impose a 2-percent discretionary sales surtax, the divisor is equal to 1.060. If a county imposes a discretionary sales surtax that is not listed in this subparagraph, the department shall make the applicable divisor available in an electronic format or otherwise. Additional divisors shall bear the same mathematical

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